



External Audit Annual Report to Those Charged with Governance 2010/11 (ISA 260)

SUMMARY

1.1 As part of the International Standard on Auditing 260 (ISA 260), the Council’s external auditors, Grant Thornton are required to report the outcome of the Audit of Accounts 2010/11 to the Audit and Accounts Committee (See Appendix 2).

RECOMMENDATION

2.1 To note the annual report from Grant Thornton and their findings and recommendations and request updates on the Action Plan contained within the report.

REASONS FOR RECOMMENDATION

3.1 The Council is responsible for ensuring that proper arrangements are in place to secure economy, efficiency and effectiveness.

SUPPORTING INFORMATION

4.1 The report in Appendix 2 from Grant Thornton sets out the findings from the audit and recommendations and an action plan.

OTHER OPTIONS CONSIDERED

5.1 Not applicable

This report has been approved by the following officers:

Legal officer Financial officer Human Resources officer Service Director(s) Other(s)	
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For more information contact: Background papers: List of appendices:	Chloe Kenny, Corporate Group Accountant, 01332 255219 e-mail chloe.kenny@derby.gov.uk None Appendix 1 – Implications Appendix 2 – Report from Grant Thornton - Audit of Accounts 2009/10
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IMPLICATIONS

Financial

- 1.1 As detailed in Appendix 2.

Legal

- 2.1 Compliance with the International Standard on Auditing (UK & Ireland), (ISA 260), To report the outcome of the audit to “those charged with governance”.

Personnel

- 3.1 None directly arising

Equalities Impact

- 4.1 None directly arising

Health and Safety

- 5.1 None directly arising

Carbon commitment

- 6.1 None directly arising

Value for money

- 7.1 None directly arising

Corporate objectives and priorities for change

- 8.1 The areas that are to be subject to external audit or inspection are generally relevant to delivery of corporate objectives and priorities.